UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

In re

City of Detroit, Michigan

Debtor

Dennis Taubitz and Irma Industrious

Appellants

v.

City of Detroit, Michigan,

Appellee.

JOINT DESIGNATION OF THE CONTENTS OF THE RECORD AND STATEMENT OF ISSUES ON APPEAL BY APPELLANTS DENNIS TAUBITZ AND IRMA INDUSTRIOUS

We are filing and serving this Designation and Statement in compliance with FED. R. Bnkr. P. 80009(a)(1). This Designation and Statement relate to the Joint Appeal we started by filing a Joint Notice of Appeal (Doc. No. 8465) on November 26, 2014.

I. DESIGNATION OF RECORD ON APPEAL

Item No.	Date Filed	Docket Number	Description
1	7/18/13	0001	Voluntary Petition for City of Detroit
2	8/19/13	0446	Objection to Debtor Eligibility filed by Dennis Taubitz
3	8/23/13	0588	Creditor Request for Response to Discovery filed by Dennis Taubitz

Item No.	Date Filed	Docket Number	Description
4	9/18/13	0930	Amended Objection to Debtor Eligibility for Chapter 9 Bankruptcy filed by Dennis Taubitz
5	12/5/13	1945	Opinion Regarding Eligibility
6	2/21/14	2708	Plans for the Adjustment of Debts of the City of Detroit
7	2/21/14	2709	Disclosure Statement with Respect to Plan for Adjustment of Debts of City of Detroit
8	3/31/14	3380	Amended Plan for Adjustment of Debts of the City of Detroit
9	3/31/14	3382	Amended Disclosure with Respect to Amended Plan for the Adjustment of Debts of the City of Detroit
10	3/31/14	3390	John P. Quinn Objection to Disclosure Statement
11	4/7/14	3844	Objection to Debtor Amended Disclosure Statement filed by Dennis Taubitz
12	4/7/14	3845	Objection to Debtor Amended Plan of Adjustment filed by Dennis Taubitz

Item No.	Date Filed	Docket Number	Description
13	4/7/14	3901	Motion of Dennis Taubitz to Participate in Any Negotiations
14	4/14/14	4077	Amended Motion of Dennis Taubitz to Participate in any Negotiation
15	4/15/14	4140	Second Amended Plan for the Adjustment of Debts of the City Of Detroit
15	4/16/14	4141	Second Amended Disclosure Statement with Respect to Second Amended Plan for the Adjustment of Debts of the City of Detroit
17	4/25/14	4271	Third Amended Plan for the Adjustment of Debts of the City Of Detroit
18	4/25/14	4272	Third Amended Disclosure Statement with Respect to Second Amended Plan for the Adjustment of Debts of the City of Detroit
19	4/30/14	4317	Objection of Debtor to Dennis Taubitz Motion to Participate

Item No.	Date Filed	Docket Number	Description
20	5/5/14	4391	Fourth Amended Disclosure Statement with Respect to Second Amended Plan for the Adjustment of the debts of the City of Detroit
21	5/5/14	4392	Fourth Amended Plan for the Adjustment of the Debts of the City of Detroit
22	5/10/14	4334	Order Denying Amended Motion to Participate in Any Negotiations
23	5/14/14	4789	Objection to Chapter 9 Plan filed by Dennis Taubitz
24	5/16/14	4895	Objection to Chapter 9 Plan filed by Irma Industrious
25	5/20/14	5118, 5119, 5120	Motion to Reconsider to Participate in Any Negotiation and Request for Evidentiary Hearing
26	5/23/14	5016	Motion to Contest Debtor Notice of Non-Voting Status and to Hold Debtor Liable for its Misrepresentations filed by Irma Industrious
27	5/26/14	5034	Consolidated Reply to Certain Objections to Confirmation of Fourth Amended Plan for the Adjustment of Debts of the City Of Detroit
28	6/2/14	5162	Dennis Taubitz Motion to Require Debtor to Reissue Proper and Correct Ballots

Item No.	Date Filed	Docket Number	Description
29	6/25/14	5590	Creditor Dennis Taubitz in Support and in Opposition to Motion of the General Retirement System of City to Designate and Determine Additional Legal Issues Regarding Methodology for ASF Recoupment
30	7/1/14	5723	John P Quinn's Objections to Fourth Amended Plan of Adjustment
31	7/11/14	5971	Supplemental Objection to Fourth Amended Chapter 9 Plan filed by Dennis Taubitz
32	7/22/14	6197	Joint Motions of Objecting Creditors Michael K. Karwoski And John P Quinn for Briefing Schedule and Hearing on Certain Of Movants Objections to Fourth Amended Plan Of Adjustment
33	7/25/14	6257	Fifth Amended Plan for the Adjustment of the Debts of the City of Detroit
34	7/28/14	6379	Corrected Fifth Amended Plan for the Adjustment of the Debts Of the City of Detroit
35	8/4/14	6508	Official Committee of Retirees Memorandum of Law in Support of Confirmation of Fifth Amended Plan for Adjustment Of Debts of the City of Detroit
36	8/11/14	6629	Objection to Fifth Amended Chapter 9 Plan filed by Dennis Taubitz

Item No.	Date Filed	Docket Number	Description
37	8/11/14	6630	Objection to Fifth Amended Chapter 9 Plan filed by Irma Industrious
38	8/18/14	6802	Motion to Participate in Confirmation Hearing filed by Irma Industrious
39	8/18/14	6807	Dennis Taubitz Motion to Participate in Confirmation Hearing
40	8/20/14	6896	Order Denying Motion of Dennis Taubitz and Irma Industrious to Participate in Confirmation Hearing
41	8/20/14	6908	Sixth Amended Plan for the Adjustment of Debts of the City Of Detroit
42	9/2/14	7222	Joint Trial Brief of Creditors Dennis Taubitz and Irma Industrious
43	9/15/14	7303	Consolidated Response to Certain Pro Se Objections to Confirmation of the Sixth Amended Plan for the Adjustment of Debts of the City of Detroit
44	9/12/14	7443	Creditor Submission of Witness List by Irma Industrious
45	9/16/14	7502	Seventh Amended Chapter 9 Plan for the Adjustment of Debts of the City of Detroit

Item No.	Date Filed	Docket Number	Description
46	10/17/14	7995	Third order Admitting Exhibits
47	10/21/14	8029	Notice of Filing of Draft Eight Amended Plan for the Adjustment of the Debts of the City of Detroit
48	10/22/14	8045	Eight Amended Plan for the Adjustment of the Debts Of the City of Detroit
49	10/31/14	8154	Notice of Filing Proposed Order Confirming Eighth Amended Plan for the Adjustment of Debts of the City of Detroit including Attached proposed order
50	11/11/14	8249	Notice of Filing Revised Proposed Order Confirming Eighth Amended Plan for the Adjustment of Debts of the City of Detroit including attached proposed order
51	11/12/14	8272	Order Confirming Eighth Amended Plan of Adjustment of Debts of the City of Detroit
52	11/21/14	8369	john P. Quinn's Notice of Appeal from Order Confirming Eighth Amended Plan of Adjustment
53	11/24/14	8413	John P. Quinn's Motion for Partial Stay Pending Appeal
54	11/24/14	8429	Joint Motion of Creditors Dennis Taubitz and Irma Industrious to Join John Quinn's Motion for a Partial Stay Pending Appeal

Item No.	Date Filed	Docket Number	Description
55	11/26/14	8465	Joint Notice of Dennis Taubitz and Irma Industrious of Appeal from Order Confirming Eighth Amended Plan
56	11/26/14	8489	State of Michigan's Consolidated Response in Opposition To Motions to Stay Confirmation Order Pending Appeal
57	11/26/14	8496	City of Detroit's Consolidated objections to Appelants Motion For Stay Pending Appeal
58	12/1/14	8533	Order Denying Motions for Stay Pending Appeal
59	Not yet Entered	Not yet Docketed	Opinion on Confirmation of Eighth amended Plan for the Adjustment of Debts of the City of Detroit

We reserve the right to supplement or amend this Designation of Record on Appeal.

II STATEMENT OF ISSUES ON APPEAL

We intend to raise the following issues on appeal:

1. Did the Bankruptcy Court err as a matter of law by deeming the Debtor eligible for Chapter 9 Bankruptcy?

- 2. Did the Bankruptcy Court err as matter of law by confirming the Eight Amended Plan for the Adjustment of Debts of the City of Detroit (Plan) even though by attempting to impose the Annuity Savings Fund (ASF) Recoupment on claims whose retiree holders have not individually agreed to its application to their claims, the plan imposes non-consensual less favorable treatment on these claims in Class 11, in violation of 11 U.S.C. § 1123(a)(4)?
- 3. Did the Bankruptcy Court err as a matter of law by confirming the Plan even though it purports to adjust not only the Debtor's liability if any on the claims included in Class 11 but also the liability of the General Retirement System (GRS) which is not a debtor in this case on these claims, in violation of 1 U.S.C. § 941?
- 4. Did the Bankruptcy Court err as a matter of law by directing GRS to act as an agent of the City in deducting the Annuity Savings Fund Excess Amount from the Annuity Savings Fund account of each ASF current participant?
- 5. Did the Bankruptcy Court err as a matter of law by relieving GRS, which is not a debtor in this case, from liability for deducting the Annuity Savings Fund Excess Amount from the Annuity Savings Fund Account of each ASF Current Participant?
- 6. Did the Bankruptcy Court err as a matter of law by relieving GRS, which is not a debtor in this case, from liability for deducting monthly annuity amounts from certain ASF Distribution Recipients' monthly pension checks?
- 7. Did the Bankruptcy Court err as a matter of law by enjoining all individuals affected by the ASF recoupment from commencing any proceedings against the GRS and its trustees, officers, employees or professionals, none of whom are debtors in this case, arising from GRS's compliance with the Plan or Order Confirming Eight Amended Plan for the Adjustment of Debts of the City of Detroit?
- 8. Did the Bankruptcy Court err as a matter of law by allowing Class II to be composed of parties with separate and different competitive interests?
- 9. Did the Bankruptcy Court err as a matter of law by confirming the 8th Amended Plan of Adjustment of the Debts of the City of Detroit, in violation of the Michigan Constitution, 11 U.S.C. § 943(4) and 11 U.S.C. § 943 (b)(3).
- 10. Did the Bankruptcy Court err as a matter of law by allowing Debtor to present to Creditors a Plan that failed to disclose that Debtor sought to impose an arbitrary 6 .75% interest on the monthly ASF Recoupment that Debtor sought?
- 11. Did the Bankruptcy Court err as a matter of law by refusing pro se creditors the ability to participate in the eligibility trial, settlements, negotiations and the Confirmation Hearing?

12. Does each of the aforementioned errors one through 11 committed by the Bankruptcy Court constitute reversible error?

In the course of discussing these issues, we may address related issues and subissues. We reserve the right to raise additional issues and to supplement or amend this Statement.

Respectfully submitted,

/s/ Dennis Taubitz

/s/ Irma Industrious

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Dated: December 10, 2014

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

In re
Chapter 9
City of Detroit, Michigan
Case No. 13-53846

Debtor
Hon.: Steven W. Rhodes

Dennis Taubitz and Irma Industrious
Appellants

v.
City of Detroit, Michigan,
Appellee.

CERTIFICATE OF SERVICE

We certify that on December 10, 2014, we filed the aforementioned document with the Clerk of the Court pursuant to the Court Electronic Filing System (ECF), we understand that by utilizing ECF, service on all persons entitled to service in this action is effected.

/s/ Dennis Taubitz

/s/ Irma Industrious

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Dated: December 10, 2014